IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.100 OF 1998

The Commissioner of Income-tax,
Pune .. Applicant.
V/s.
General Industrial Controls
Pvt.Ltd., Pune .. Respondent.

Mr.A.S. Rao with Mr.Ashok Kotangale for the applicant.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 11TH OCTOBER, 2005.

P.C. :

1. Heard the learned counsel for the applicant. The Tribunal has referred the question for the opinion of this Court reading as under :-

> Whether in the facts and in the circumstances of the case, the Tribunal was right in law in coming to the conclusion that the word 'turnover' for the purpose of computation of deduction u/s.80HHC should exclude the amount of sales-tax and excise duty ?

2. The above question has already been answered by the Division Bench of this Court in the case of **CIT V/s. Sudarshan Chemicals Ind. Ltd. [(2000) 245 I.T.R. 769 (Bom)]** in favour of the assessee and against the revenue. In this view of the matter, question stands answered in affirmative for the reasons stated in the case of Sudarshan Chemicals Ind.Ltd. Reference, accordingly stands disposed of with no order as to costs.

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